

2021 BOARD OF REVIEW MINUTES

May 25, 2021
9:00 a.m.

City-County Government Center
Meeting Room A

160 South Macy Street
Fond du Lac, Wisconsin

OPENING CEREMONIES

ROLL CALL: Present: - Brian Carter
Derek TerBeest
Paula Thalacker
Mark Weber

Absent: - Karen Jo Dobyms

Administrative Staff: - Mike Grotta, Grotta Appraisals LLC
Linda Baxter, Property Appraiser II
Deb Hoffmann, City Attorney
Tracy Salter, Director of Admin.

City Clerk Hefter declared a quorum present.

Determination that mandatory training requirement has been fulfilled and required notices have been published and posted.

ELECTION OF OFFICERS

Chairperson

Derek TerBeest was nominated for the position of **Chairperson** by Carter.

Brian Carter was nominated for the position of **Chairperson** by TerBeest.

The City Clerk declared the nominations closed.

Brian Carter was elected **Chairperson** for the Board of Review by a vote of 3 to 1.

At this point in the meeting, Brian Carter assumed the Chair.

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Vice-Chairperson

Derek TerBeest was nominated for the position of **Vice-Chairperson** by Thalacker.

Chairperson Carter declared the nominations closed.

ROLL CALL VOTE: Aye - Carter, TerBeest,
 Thalacker, Weber
 Nay - None

ADOPT POLICIES

Adoption of policy regarding the procedure for sworn telephone testimony and sworn written testimony.

Motion made by TerBeest to adopt policy for sworn telephone testimony and sworn written testimony and Seconded by Thalacker.

ROLL CALL VOTE: Aye - Carter, TerBeest,
 Thalacker, Weber
 Nay - None

Carried.

Adoption of policy regarding the procedure for waiver of Board of Review hearing request.

Motion made by TerBeest to adopt policy regarding the procedure for waiver of Board of Review and Seconded by Thalacker.

ROLL CALL VOTE: Aye - Carter, TerBeest,
 Thalacker, Weber
 Nay - None

Carried.

PRESENTATION OF 2021 ASSESSMENT ROLL

Mike Grotta, Grotta Appraisals LLC., verified presentation of the roll.

PRESENTATION BY CITY ASSESSOR

Mike Grotta, Grotta Appraisals LLC, reviewed DOR guidance on changing assessments in a maintenance assessment year.

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YOUR ROLE AS A BOARD OF REVIEW MEMBER - CITY ATTORNEY

Deborah Hoffmann, City Attorney reviewed the role of a Board of Review member. Under state law, the Assessor's valuation is presumed correct. The objector has the burden of proof to show evidence proving that the Assessor is incorrect.

REVIEW UNTIMELY FILED OBJECTION HEARING REQUESTS

No untimely objections were presented for hearing.

REQUEST FOR WAIVER OF BOARD OF REVIEW HEARING

Parcel No. 15-17-15-12-307-00 Exchange at 104, LP

Motion made by TerBeest to grant the Request for Waiver of Board of Review for Exchange at 104, LP and Seconded by Thalacker.

ROLL CALL VOTE: Aye - Carter, TerBeest,
 Thalacker, Weber
 Nay - None

Carried.

Parcel No. 15-17-08-14-750-00 Wal-Mart Real Estate

Parcel No. 15-17-08-14-750-01 Wal-Mart Real Estate

Parcel No. 15-17-08-11-005-00 Wal-Mart Real Estate

Motion made by TerBeest to grant the Request for Waiver's of Board of Review for Wal-Mart Real Estate and Seconded by Weber.

ROLL CALL VOTE: Aye - Carter, TerBeest,
 Thalacker, Weber
 Nay - None

Carried.

Parcel No. 15-17-11-14-866-00 Manos Holdings Fond du Lac LLC

Motion made by TerBeest to grant the Request for Waiver of Board of Review for Manos Holdings Fond du Lac LLC and Seconded by Thalacker.

ROLL CALL VOTE: Aye - Carter, TerBeest,
 Thalacker, Weber
 Nay - None

Carried.

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Parcel No. 15-17-08-11-003-00 Fond du Lac Associates Limited Partnerships

Motion made by TerBeest to grant the Request for Waiver of Board of Review for Fond du Lac Associates Limited Partnerships and Seconded by Carter.

ROLL CALL VOTE: Aye - Carter, TerBeest,
 Thalacker, Weber
 Nay - None

Carried.

Parcel No. 15-17-08-11-004-00 Fond du Lac Associates Limited Partnerships

Motion made by TerBeest to grant the Request for Waiver of Board of Review for Fond du Lac Associates Limited Partnerships and Seconded by Carter.

ROLL CALL VOTE: Aye - Carter, TerBeest,
 Thalacker, Weber
 Nay - None

Carried.

HEARINGS

Marine Credit Union

PO Box 309
Onalaska, WI 54650

Parcel No. FDL-15-18-67-31-003-00
Location: 201 Wisconsin American Drive

Bill Ardern, 10206 N Port Washington Rd., Mequon, Wisconsin was sworn in and provided testimony.

Assessed Value:	Land -	\$ 414,800
	Improvements -	1,082,400
	Total -	\$1,497,200

Mike Grota, City Assessor of Grota Appraisals, 160 S Macy St., Fond du Lac, Wisconsin was sworn in and provided testimony.

Linda Baxter, Property Appraiser II, 160 S Macy St., Fond du Lac, Wisconsin was sworn in and provided testimony.

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Motion made by Weber to modify the 2021 assessment for Marine Credit Union that the Assessor's valuation is incorrect, that the property owner presented sufficient evidence to rebut the presumption of correctness granted to the Assessor by law and that the property owner's request for a reduction is reasonable in light of relevant evidence.

Seconded by Carter.

ROLL CALL VOTE: Aye - Carter, Weber
 Nay - TerBeest, Thalacker

Motion fails.

Motion made by TerBeest to affirm the 2021 assessment that the Assessor presented evidence of the proper classification of the subject property which conform to state law and the Assessor's manual.

Seconded by Thalacker.

ROLL CALL VOTE: Aye - TerBeest, Thalacker
 Nay - Carter, Weber

Motion Fails.

No decision was made and 2021 Assessment Value stands.

2021 Final Assessed Value:	Land -	\$ 414,800
	Improvements -	1,082,400
	Total -	\$ 1,497,200

The Notice of Board of Review Determination form was immediately provided to Bill Ardern.

Code 1, LLC

N6687 Wrightway Dr.
Fond du Lac WI 54937

Parcel No. FDL10786 Leased Land Airport Hanger
Location: 176 S Rolling Meadows Drive

Chad Feucht, N6687 Wrightway Dr. Fond du Lac, Wisconsin was sworn in and provided testimony.

Assessed Value:	Land -	\$ 0
	Improvements -	319,500
	Total -	\$ 319,500

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Mike Grota, City Assessor of Grota Appraisals, 160 S Macy St., Fond du Lac, Wisconsin was sworn in and provided testimony.

Linda Baxter, Property Appraiser II, 160 S Macy St., Fond du Lac, Wisconsin was sworn in and provided testimony.

Motion made by Weber to modify the 2021 assessment for Code 1, LLC that the property owner presented sufficient evidence to rebut the presumption of correctness granted to the Assessor by law.

Seconded by Carter.

ROLL CALL VOTE: Aye - Carter, TerBeest,
 Thalacker, Weber
 Nay - None

Carried.

Motion made by Weber to reduce the 2021 assessment From \$319,500 to \$290,000 based on testimony provided. Seconded by TerBeest.

ROLL CALL VOTE: Aye - Carter, TerBeest,
 Thalacker, Weber
 Nay - None

Carried.

2021 Final Assessed Value:	Land -	\$ 0
	Improvements -	290,000
	Total -	\$ 290,000

The Notice of Board of Review Determination form was immediately provided to Chad Feucht.

American Investments LLC

1585 W 20th Ave.
Oshkosh, WI 54902

Parcel No. FDL-15-17-21-23-502-00
Location: 948 S Rolling Meadows Dr.

The case was noticed and confirmed to begin at 11:00am. The Board of Review waited until 1:30pm to close this case because Property Owner or agent did not appear at scheduled time and 2021 Assessed Value stands.

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2020 Assessed Value:	Land -	\$ 299,800
	Improvements -	528,500
	Total -	\$ 828,300

Baum Five Properties LLC

W3902 Hwy 45

Eden WI 53019

Parcel No. FDL-15-17-15-33-517-00

Location: 301 Dixie St.

Assessed Value:	Land -	\$ 446,000
	Improvements -	1,262,900
	Total -	\$1,708,900

Parcel No. FDL-15-17-15-33-513-01

Location: 281 Fremont St.

Assessed Value:	Land -	\$ 62,500
	Improvements -	116,800
	Total -	\$179,300

Parcel No. FDL-15-17-15-34-778-00

Location: 262 Griffith St.

Assessed Value:	Land -	\$ 25,200
	Improvements -	0
	Total -	\$25,200

Parcel No. FDL-15-17-15-34-777-00

Location: 264 Griffith St.

Assessed Value:	Land -	\$ 27,500
	Improvements -	65,500
	Total -	\$93,000

Parcel No. FDL-15-17-15-34-776-00

Location: 276 Griffith St.

Assessed Value:	Land -	\$ 13,800
	Improvements -	0
	Total -	\$13,800

Jim Baumhardt and Tim Baumhardt, W3902 Hwy 45 Eden, Wisconsin were sworn in and provided testimony.

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Mike Grota, City Assessor of Grota Appraisals, 160 S Macy St., Fond du Lac, Wisconsin was sworn in and provided testimony.

Linda Baxter, Property Appraiser II, 160 S Macy St., Fond du Lac, Wisconsin was sworn in and provided testimony.

Motion made by Thalacker to modify the 2021 assessment for Baum Five Properties LLC that the property owner's request for a reduction is reasonable in light of relevant evidence.

Seconded by TerBeest.

ROLL CALL VOTE: Aye - Carter, TerBeest,
 Thalacker
 Abstain - Weber
 Nay - None

Carried.

Motion made by Carter to reduce the 2021 assessment From \$1,708,900 to \$1,230,200 based on testimony provided for Parcel No. FDL-15-17-15-33-517-00 and the remaining parcels FDL-15-17-15-33-513-01, FDL-15-17-15-34-778-00, FDL-15-17-15-34-777-00 and FDL-15-17-15-34-776-00 assessed values will remain the same.

Seconded by TerBeest.

ROLL CALL VOTE: Aye - Carter, TerBeest,
 Thalacker
 Abstain - Weber
 Nay - None

2021 Final Assessed Value:	Land -	\$ 446,000
	Improvements -	784,200
	Total -	\$ 1,230,200

The Notice of Board of Review Determination form was immediately provided to Jim Baumhardt.

R.P. Moses LLC

788 Bragg St.

Fond du Lac, WI 54935

Parcel No. FDL-15-17-99-SN-002-00

Location: 65 W Scott St., Unit 2

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Assessed Value:	Land -	\$ 113,900
	Improvements -	181,700
	Total -	\$295,600

Parcel No. FDL-15-17-99-SN-020-00

Location: 65 W Scott St., Unit 20

Assessed Value:	Land -	\$ 153,900
	Improvements -	145,800
	Total -	\$299,700

Robert Moses, 788 Bragg St., Fond du Lac, Wisconsin was sworn in and provided testimony.

Mike Grota, City Assessor of Grota Appraisals, 160 S Macy St., Fond du Lac, Wisconsin was sworn in and provided testimony.

Linda Baxter, Property Appraiser II, 160 S Macy St., Fond du Lac, Wisconsin was sworn in and provided testimony.

Motion made by TerBeest to affirm the 2021 assessments for R.P. Moses LLC that the Assessor presented evidence of the fair market value of the subject property using assessment methods which conform to state law and the Assessor's manual and sustains the Assessor's valuation. Seconded by Weber.

ROLL CALL VOTE: Aye - Carter, TerBeest,
 Thalacker
 Nay - None

Motion carries.

Parcel No. FDL-15-17-99-SN-002-00

Location: 65 W Scott St., Unit 2

2021 Final Assessed Value:	Land -	\$ 113,900
	Improvements -	181,700
	Total -	\$ 295,600

Parcel No. FDL-15-17-99-SN-020-00

Location: 65 W Scott St., Unit 20

2021 Final Assessed Value:	Land -	\$ 153,900
	Improvements -	145,800
	Total -	\$ 299,700

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The Notice of Board of Review Determination form was immediately provided to Robert Moses.

ADJOURN

Motion made by Weber to adjourn.

Seconded by Thalacker.

ROLL CALL VOTE: Aye - Carter, TerBeest,
 Thalacker, Weber
 Nay - none

Carried.

Meeting adjourned at 1:30pm.

MARGARET HEFTER
CITY CLERK